

# SIKKIM



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 11<sup>th</sup> February, 2020**

**No. 39**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 01/2020-Integrated Tax /Sikkim**

**Date:1<sup>st</sup> January 2020**

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of section 1 of the Finance (No. 2) Act, 2019 (23 of 2019), the State Government hereby appoints the 1<sup>st</sup> day of January, 2020, as the date on which the provisions of section 114 of the Finance (No. 2) Act, 2019 (23 of 2019) shall come into force.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**